

TAXABLE YEAR

2008

# Deferred Intercompany Stock Account (DISA) and Capital Gains Information

CALIFORNIA FORM

3726

Attach to Form 100 or 100W

Corporation name (dividend recipient)

California corporation number

**Part I Prior Years DISA Information (Cal. Code Regs., tit. 18 section 25106.5-1(b)(8)).** Attach additional sheets if necessary.

Fill out Part I completely to satisfy the annual disclosure requirements. (Complete a separate form FTB 3726 for each corporation that received the distribution).

(a) Name of distributor	(b) Year of deferral	(c) Ownership percentage at time of distribution	(d) Current ownership percentage	(e) DISA balance

**Part II Current Year DISA Information.** Attach additional sheets if necessary.

(a) Name of distributor	(b) Percentage of ownership of dividend distributor	(c) Distribution amount	(d) Amount from column (c) paid out of current year E&P	(e) Amount from column (c) paid out of accumulated E&P	(f) Amount from column (c) reducing basis of the distributors stock	(g) Deferred capital gains (current year DISA balance) (column (c) less (d), (e), & (f))

**Part III DISA Capital Gains Recognized This Taxable Year (Cal. Code Regs., tit. 18 section 25106.5-1(f)(1)(B)).** Attach additional sheets if necessary.**Check Box A** if the gain is a short term capital gain**Check Box B** if partial sale of stock

(a) Name of distributor	Box A	Box B	(b) Year of deferral	(c) Type of triggering event	(d) DISA balance	(e) Recognition ratio	(f) Amount of capital gain recognized (column (d) x (e))
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**2** Short term DISA capital gains. Add the amounts in Line 1, column (f) where Box A is checked. Enter here and on Forms 100 or 100W, Side 5, Schedule D, Part 1, line 1- See instructions . . .**3** Long term DISA capital gains. Add the amounts in Line 1, column (f) where Box A is **not** checked. Enter here and on Forms 100 or 100W, Side 5, Schedule D, Part II, line 5- See instructions .

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